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Report on the activities of the Office of Internal Oversight Services

Activities of the Office of Internal Oversight Services for the period from 1 July 2016 to 30 June 2017**

Report of the Office of Internal Oversight Services

Summary

The present report is submitted pursuant to General Assembly resolutions 48/218 B (para. 5 (e)), 54/244 (paras. 4 and 5), 59/272 (paras. 1-3), 64/263 (para. 1) and 69/253 (para. 1). During the reporting period, from 1 July 2016 to 30 June 2017, the Office of Internal Oversight Services (OIOS) issued 374 oversight reports, including 11 reports to the General Assembly and 30 closure reports. The reports included 1,183 recommendations to improve internal controls, accountability mechanisms and organizational efficiency and effectiveness, of which 29 were classified as critical to the Organization. The financial implications of the recommendations issued by the Office during the period amount to approximately $16 million. The recommendations were aimed at cost savings, overpayments recovery, efficiency gains and other improvements. The financial implications of recommendations issued in prior periods that were satisfactorily implemented during the period totalled approximately $5 million. The addendum to the present report provides a detailed analysis of the status of implementation of the recommendations, a breakdown of recommendations with financial implications and a complete list of the reports issued for all areas of OIOS work, including those relating to peacekeeping activities.

The present report does not cover oversight results pertaining to peacekeeping operations and special political missions, which will be submitted to the Assembly in document A/72/330 (Part II) during the resumed seventy-second session.

* A/72/150.
** Excluding oversight of peacekeeping activities, which will be reported on in document A/72/330 (Part II).

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I. Introduction

1. The Office of Internal Oversight Services (OIOS) was established by the General Assembly pursuant to resolution 48/218 B to enhance oversight in the Organization. It is operationally independent and assists the Secretary-General in fulfilling his internal oversight responsibilities in respect of resources and staff of the Organization through investigations, internal audits, inspections and evaluations.

2. The present report provides an overview of OIOS activities during the period from 1 July 2016 to 30 June 2017 but does not include oversight results pertaining to the Department of Peacekeeping Operations, the Department of Field Support, the Department of Political Affairs or the peacekeeping and special political missions, which will be submitted to the General Assembly in Part II of the report during the resumed seventy-second session of the Assembly. An addendum to the present report (A/72/330 (Part I)/Add.1) provides a detailed analysis of the status of implementation of the recommendations, a breakdown of recommendations with financial implications and a complete list of the reports issued for all areas of OIOS work, including those relating to peacekeeping activities.

II. Professional initiatives

A. Efforts to strengthen the functioning of the Office

3. OIOS aims to carry out its work with the highest standards of professionalism and efficiency. Some initiatives undertaken during the reporting period to achieve this goal are highlighted below.

Internal Audit Division

4. The Internal Audit Division follows the mandatory guidance issued by the Institute of Internal Auditors. The guidance includes the core principles for the professional practice of internal auditing, the International Standards for the Professional Practice of Internal Auditing, the code of ethics and the definition of internal auditing.

5. During the year, OIOS engaged an external contractor to perform a quality assessment of the Internal Audit Division, as required by the Institute of Internal Auditors Standards. The report of the external assessment concluded that the Division generally conforms to the Standards.

6. The Internal Audit Division issued a new audit manual in March 2017, which incorporated recent revisions to the Standards and enhancements to audit processes and practices.

7. With a view to further improving and streamlining its annual risk assessment and work-planning process, the Internal Audit Division is revising its methodology to more effectively capture emerging risks and ensure that it is fully aligned with the Organization's enterprise risk management strategy and leading practices in risk assessment.

8. In order to be more effective in identifying and addressing fraud risks during audits and in enhancing its capacity to conduct fraud auditing, the Division is further developing its methodology and working with the Investigations Division to develop guidance and procedures for auditors. The guidelines will include major fraud schemes and scenarios. The Division is also continuing to strengthen its capacity to conduct performance audits through the provision of additional training and hands-on guidance for auditors.

9. Following the implementation of Umoja, the Internal Audit Division established a working group to strengthen its capacity to conduct audits in the Umoja environment. The working group identified risks, controls and audit scenarios in various operational areas, developed and tested standard audit procedures for extracting data from Umoja and is in the process of developing a user manual. The working group is also delivering training courses to auditors on how to use standard audit procedures to extract data from Umoja and enhancing their capacity to use data analytics in audits.

Inspection and Evaluation Division

10. The Inspection and Evaluation Division continued its capacity-development efforts with the assistance of the United Nations Laboratory for Organizational Change and Knowledge. Staff of the Laboratory facilitated a workshop to help the Division to identify ways of integrating change management principles into each stage of the evaluation process, with a view to better harnessing its evaluations as an opportunity for promoting meaningful organizational change and hence more effective, efficient achievement of Secretariat mandates. The Division also applied those principles to its own work and developed a set of actions through which it will aim to further streamline its work processes.

Investigations Division

11. From 2016 to 2017, the Investigations Division undertook a major recruiting exercise to reduce OIOS vacancy rates at Headquarters and regional offices and ensure the full mobilization of allocated resources. For a total of 22 vacancies, 6,416 applications from 2,275 individuals were received. Based on a four-part test, developed with the assistance of the Office of Human Resources Management, and interviews conducted by panels consisting of members from the regional offices of the Division, candidates were selected for clearance by the central review body.

12. The Investigations Division also led the way in establishing an inter-agency digital investigations working group, in January 2017, as a consultative forum of practitioners in the field of digital investigations. The working group, chaired by OIOS and consisting of representatives from the United Nations Development Programme, the World Food Programme, the United Nations Population Fund, the Office of the United Nations High Commissioner for Refugees (UNHCR), the United Nations Children's Fund and the International Organization for Migration, issued a set of digital investigations guidelines in March 2017 to ensure the proper protection of the authenticity, integrity and confidentiality of digital evidence during investigations and to overcome the challenges of presenting digital evidence in the United Nations justice system.

13. The Operational Standards and Support Section continued to provide the Division with core intake secretariat and referral-processing services, advanced jurisdictional and programmatic research, assistance in developing guidance and procedures based on best practices, advice on legal and operational matters, ad hoc quality assurance reviews and data analysis for reporting purposes. Reviews are also being conducted in relation to the Division's internal policy and procedures for updating and improving operational efficiency.

14. In August 2016, the Investigations Division presented a week-long pilot training course to the immediate response team in the United Nations Stabilization Mission in Haiti, with the aim of building capacity and expertise in responding to incidents of sexual exploitation and abuse. In December 2016, the Division provided a two-day training workshop on investigative techniques, including investigative interviewing, to experts monitoring Security Council sanctions, and in

January 2017, it trained senior officials of the Organization for panel investigations into conduct prohibited under the Secretary-General's bulletin ST/SGB/2008/5. Furthermore, as part of a programme led by the United States of America to train military officials from Member States, the Division conducted sessions on investigating and responding to sexual exploitation and abuse during a military justice course presented by the Defense Institute of International Legal Studies.

Combating fraud and corruption

15. As part of the Organization's zero-tolerance approach to fraud and corruption, the Investigations Division has made robust efforts to identify risks and weaknesses in organizational governance, promote a culture of ethical integrity and combat fraudulent and corrupt activities, which pose serious financial, operational and reputational threats to the Organization. In particular, intake responsibilities have been further expanded with the new role of OIOS as the central intake mechanism for allegations of fraud and corruption in the Secretariat. The Division supported the Ethics Office in developing the Leadership Dialogue of 2016 on fraud awareness and a new compulsory online training programme on fraud and corruption, which is pending roll-out. Moreover, plans have been set to strengthen the Division's proactive operational response, according to which each of the three regional offices will focus on building capacity in a discrete risk area, namely, medical insurance fraud, educational grant fraud and implementing partner fraud.

B. Cooperation and coordination

16. OIOS coordinated regularly with other United Nations oversight entities, including the Board of Auditors and the Joint Inspection Unit, to ensure that gaps, duplication and overlap in oversight work were minimized. OIOS recognizes the value and importance of fostering relationships with its functional peers. During the reporting period, OIOS professionals actively participated in their respective professional networks, as described below. In addition, OIOS had discussions with the International Organization of Supreme Audit Institutions on practices related to the implementation of the Sustainable Development Goals.

17. The OIOS Inspection and Evaluation Division continued to play a role in the United Nations Evaluation Group. The Division participated in the Evaluation Group's working group on the Sustainable Development Goals on an ongoing basis and presented papers at the Evaluation Group's evaluation practice exchange, held in Vienna in May 2017. The presentations focused on two main topics: (a) how to think about transformative change in the context of evaluations that focus on United Nations peacekeeping; and (b) a framework for the follow-up and review of the Sustainable Development Goals by Secretariat entities. During the exchange, the Evaluation Group was urged to enhance its focus on peace and security in addition to the development and humanitarian sectors.

18. The Internal Audit Division contributed actively to the work of the Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions. During the reporting period, the Division conducted two joint audits, one of the governance arrangements of the South Sudan Common Humanitarian Fund and the other of the management of activities funded by the Central Emergency Response Fund in Ethiopia. The audits focused on country-based pooled funds. However, owing to the limited coverage of those audits, OIOS is proposing to members of the Representatives of Internal Audit Services a revised strategy to expand the scope of future coordinated audits to cover

the humanitarian response at the level of clusters, which generally comprise all participating United Nations organizations.

19. The Investigations Division participated in the seventeenth Conference of International Investigators, which was hosted by the International Anti-Corruption Academy at its campus in Laxenburg, Austria, from 5 to 7 October 2016. At plenary sessions, two investigators of the Division gave presentations on issues related to combating fraud and corruption and the impact of immunities on investigators.

III. Impediments to the work of the Office

20. There was no inappropriate limitation of scope that impeded the work or independence of OIOS during the reporting period.

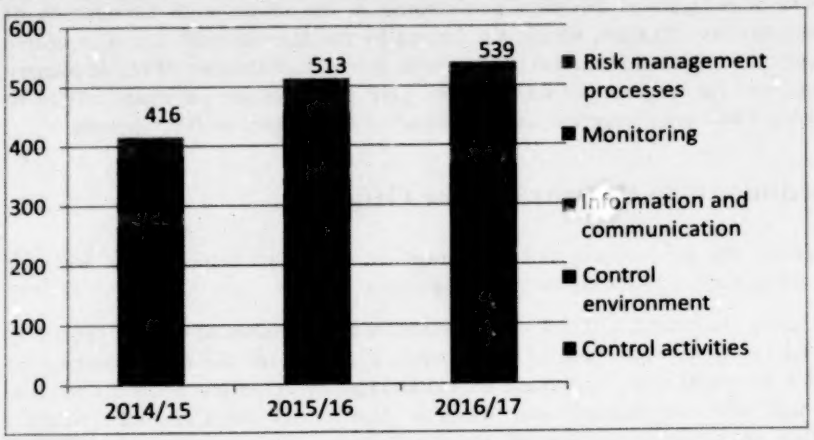
21. During the period, OIOS had discussions with a number of entities regarding the need for appropriate funding to be made available for the reimbursement of costs for oversight work performed on extrabudgetary activities. Such discussions were held with the International Residual Mechanism for Criminal Tribunals regarding an evaluation requested by the Security Council and with UNHCR regarding an evaluation that will be conducted in 2019 and subsequently reviewed by the Committee for Programme and Coordination. OIOS will continue with these discussions and include information in future annual reports on any impediments that arise as a result of the funding arrangements that are eventually agreed with those entities.

IV. Internal audit recommendation trend analysis

22. Audit recommendations were classified using the five integrated components of internal control: control environment, risk assessment, control activities, [1] information and communication, and monitoring, as shown in figure I for the past three years. In each of those years, the bulk of the recommendations related to control activities. The figures reported in the present section of the report exclude reports and recommendations on peace operations; those figures will be reported separately in Part II.

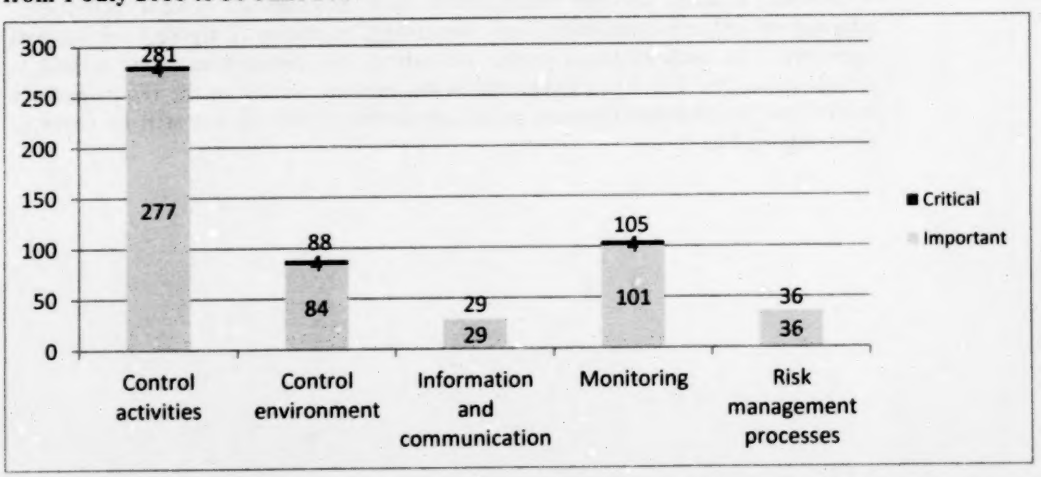
[1] Control activities are the policies, procedures and mechanisms that help to ensure that management's response to reducing risks is carried out.

Figure I
Audit recommendations on non-peacekeeping activities, by control component



23. Figure II shows the distribution of critical versus important audit recommendations issued during the reporting period, by control component. Specific information on all reports issued during the reporting period, including the number of critical and important recommendations, can be found in the addendum to the present report. Full audit reports are available on the OIOS website (https://oios.un.org).

Figure II
Audit recommendations on non-peacekeeping activities, by control component, from 1 July 2016 to 30 June 2017[a]



[a] Recommendations are classified as critical or important. Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review. Important recommendations address reportable deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

V. Oversight results

24. The present section provides selected oversight results for the period under review.

A. Internal Audit Division

25. Internal audit reports are available for review on the OIOS website. The selected significant and topical oversight results described below resulted in specific recommendations and management action plans that are outlined in the corresponding individual reports.

Office of the United Nations High Commissioner for Refugees

26. During the period from 1 July 2016 to 30 June 2017, OIOS conducted 34 audits in UNHCR and issued 8 critical and 153 important recommendations.

Recurring audit observations on vendor management and procurement activities

27. In 2016, UNHCR field operations spent $774 million on acquiring goods and services. In 20 audits of field operations, OIOS made 20 recommendations, of which 3 were rated as critical to addressing systemic and persistent control weaknesses, such as the absence of annual procurement plans, the non-submission of procurement cases to the relevant committee on contracts, the award of contracts without tendering, and the excessive use of ex post facto notifications and waivers of competitive bidding. The critical recommendations related to the need: (a) to review structural, staffing and training requirements in procurement management; (b) to regularize contracts and review past payments made without contracts; and (c) to prioritize the review and clean-up of the vendor database.

Recurring audit observations on planning and resource allocation

28. OIOS made 11 important recommendations relating to planning and resource allocation in 11 audits of field operations. Some of the recurring issues in those recommendations related to the need for UNHCR: (a) to ensure the completeness and reliability of refugee registration data for planning purposes; (b) to develop protection strategies and/or related implementation plans and standard operating procedures for key protection priorities; and (c) to strengthen the establishment of performance and impact indicators and related data collection mechanisms.

Recurring audit observations on partnership management

29. In 2016, UNHCR spent $1.44 billion through its partnerships. In 18 audits of field operations, OIOS made 18 recommendations, of which 1 was critical. The recurring issues related to the need to ensure: (a) the monitoring of project activities through a risk-based and multifunctional approach; (b) compliance with the requirements for selection and retention of partners; (c) adequate processes for the designation of procurement authority to partners; and (d) the timely signing of project partnership agreements.

Audit of the arrangements for fleet management

30. OIOS conducted a thematic audit of fleet management, covering expenditure of $243 million. While some actions had been implemented to address weaknesses in fleet management, UNHCR needed: (a) to provide support to country operations in fleet planning; (b) to strengthen the monitoring of global fleet management

performance; (c) to implement procedures and systems for its vehicle rental programme; (d) to develop guidance on vehicle maintenance and repair contracts; (e) to strengthen controls over fuel management in country operations; and (f) to improve the functioning of the global vehicle insurance scheme.

Audit of the management of the medical insurance plan

31. OIOS conducted a thematic audit of the management by UNHCR of its medical insurance plan, covering expenditure of $14 million. UNHCR had put in place adequate arrangements for the investment of funds and had established the regional area of care arrangement under the medical insurance plan scheme. However, UNHCR needed: (a) to strengthen governance arrangements over the plan; (b) to ensure adequate financing of after-service health insurance liabilities; (c) to review premiums, the level of funds in the reserve fund and administrative costs; (d) to provide additional guidance to field operations on the administration and implementation of the plan; and (e) to further enhance service delivery.

Audit of the management of vendor review committees and committees on contracts

32. OIOS conducted a thematic audit of the management by UNHCR of vendor review committees and committees on contracts, covering expenditure of $34 million. The audit identified a need for UNHCR: (a) to strengthen arrangements for monitoring the establishment and effective functioning of vendor review committees in field operations; and (b) to clarify the roles, responsibilities and control mechanisms for monitoring the establishment and effective functioning of regional and local committees on contracts.

Audit of the Biometric Identity Management System

33. OIOS reviewed the implementation and management of the Biometric Identity Management System, covering expenditure of $8.7 million. The system was fully operational and had the potential to contribute to significant benefits for the planning of field operations. However, UNHCR needed: (a) to strengthen the strategy for the global roll-out of the system; (b) to provide further guidance, benchmarks and assistance to country operations on the use thereof; (c) to develop operational guidelines on the protection of personal data; (d) to strengthen controls over project reviews; (e) to enhance oversight of key project decisions; and (f) to strengthen the benefits realization review of information and communications technology (ICT) projects in general.

Audit of the management of livelihoods and self-reliance programmes

34. OIOS conducted a thematic audit of the livelihoods and self-reliance programmes of UNHCR, covering expenditure of $122 million. UNHCR had successfully carried out surveys to establish a global baseline on the status of compliance with the minimum criteria for livelihoods programming. However, UNHCR needed to ensure that: (a) country operations conduct socioeconomic baseline and market assessments and use those inputs for preparing livelihoods strategic plans; (b) experts are deployed to operations with significant livelihoods expenditures; and (c) partner selection and monitoring of livelihoods projects are strengthened.

Office for the Coordination of Humanitarian Affairs

35. During the reporting period, OIOS issued 7 final reports and made 33 recommendations to the Office for the Coordination of Humanitarian Affairs, including four of its country operations.

Audit of resource mobilization in the Office

36. The Office had produced a number of publications and other information products to support resource mobilization and advocacy for financing humanitarian response plans. However, the Office needed: (a) to develop an overall policy instruction to outline the key principles, inter- and intra-organizational relationships and roles of the various functions involved in its resource mobilization; and (b) to develop an overall contingency plan in the event of a sudden decline in donor contributions to its extrabudgetary programme budget.

Audit of human resources management in the Office

37. The Office had deployed staff through regular recruitment, temporary job openings and surge staffing, using five roster mechanisms. However, the Office needed to develop a workforce planning and human resources management strategy to effectively attract, develop and retain staff and streamline the Office's framework for supporting human resources management. The Office also needed to comply with guidance on the delegation of authority, which restricts the appointment of staff at the Assistant Secretary-General level to the Secretary-General. The Office did not accept this recommendation, which was escalated to the Executive Office of the Secretary-General for review and appropriate action.

Audit of the Coordination and Response Division

38. The Office had periodically reviewed its country operations and exercised adequate control to support United Nations resident and humanitarian coordinators on natural disasters and complex emergencies. However, the Office needed: (a) to align its strategic plans and reporting of programmatic and financial information with its core functions and biennial strategic framework; (b) to revise its organizational structure to optimize the delivery of each core function; and (c) to evaluate viable options to improve its administrative support systems as part of a comprehensive strategy to exercise special measures under General Assembly resolution 46/182. OIOS also noted that the Office had commissioned a functional review and, on the basis of the results thereof, deployed a change management unit to review and develop an action plan to improve its business model and implement organizational changes anchored on its five core functions.

Audits of country operations in the Central African Republic, Ethiopia, Mali and the Sudan

39. The Office's country operation in the Central African Republic had established a technical secretariat and implemented a programmatic project monitoring concept to support the humanitarian coordinator in his programming, allocation and oversight responsibilities. However, it needed: (a) to review the services provided by the managing agent, identify gaps and take necessary action; (b) to establish a service-level agreement with the local service provider; and (c) to ensure the quality and timeliness of the reporting to the Central Emergency Response Fund. In Ethiopia, the Office had established an effective coordination process to manage the emergency humanitarian response but needed to seek legal advice from the Office of Legal Affairs on agreements relating to the disbursement of funds for implementation by a consortium of implementing partners and ensure that adequate controls were in place to safeguard the resources made under this funding modality. In Mali, the Office had established key aspects of the coordination structure to manage the humanitarian response but needed to strengthen the role of the cluster system. In the Sudan, OIOS concluded that the administrative operations of the Office had been effectively managed in general.

Office of the United Nations High Commissioner for Human Rights

Audit of the support provided by the Office of the United Nations High Commissioner for Human Rights to the human rights treaty bodies

40. The Office of the United Nations High Commissioner for Human Rights (OHCHR) needed: (a) to document its implementation strategy for the treaty body system capacity-building programme, including the arrangements for coordination between the OHCHR divisions involved in implementing the programme; and (b) to prioritize the development of the new petitions database to enhance efficiency and effectiveness in processing petitions. There was also a need to strengthen the management of travel of members of treaty bodies and grants under the Optional Protocol to the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment.

United Nations Office on Drugs and Crime

Audit of the operations of the United Nations Office on Drugs and Crime in South-East Asia and the Pacific

41. The United Nations Office on Drugs and Crime Regional Office for South-East Asia and the Pacific needed to develop a fundraising action plan to accompany its donor mapping strategy and strengthen coordination arrangements between global, regional and country programmes. The Regional Office also needed to strengthen controls over the procurement and administration of grants and to determine the optimal staff positions that need to be assigned financial and administrative roles within the Umoja system to effectively support its operations.

United Nations Office at Geneva

Risk assessment of the strategic heritage plan of the United Nations Office at Geneva

42. The risk assessment results assisted the United Nations Office at Geneva in its risk assessment efforts and enabled OIOS to develop an internal audit plan to be used to direct audit resources to those aspects of the strategic heritage plan that represented the highest risks. OIOS will regularly update the risk assessment and internal audit plan and use it to determine the resources needed to provide effective internal oversight on this project.

Audit of the administration of medical insurance at the United Nations Office at Geneva

43. The existing reserves were above the levels recommended in the Statute of the United Nations Staff Mutual Insurance Society against Sickness and Accidents and needed to be defined, approved by the Director General and communicated to members as required by the Statute. In addition, the United Nations Staff Mutual Insurance Society needed to strengthen various aspects of its relationship with participating organizations, programme management and administrative arrangements, including: (a) to establish work-planning and risk management systems; (b) to strengthen the implementation of its anti-fraud policy; (c) to establish mechanisms for periodic reconciliations and independent reviews to ensure that records of participating organizations that do not use Umoja are accurate and complete; and (d) to initiate a formal procurement process for the selection of a vendor/agent for cost containment in the United States.

United Nations Office at Vienna

Audit of the use of short-term staff and contractors for the provision of conference services at the United Nations Office at Vienna

44. The United Nations Office at Vienna needed to resolve the issue of funding core functions with non-post resources and perform risk assessments, including those relating to the use of short-term staff and contractors. The Office also needed to strengthen the arrangements relating to quality control, the conduct of reference checks of candidates recruited as short-term staff and performance evaluations of short-term staff and contractors.

United Nations Human Settlements Programme

Audit of the United Nations Human Settlements Programme project management process

45. The United Nations Human Settlements Programme (UN-Habitat) had established policies and procedures governing the project management process. However, the process needed to be strengthened by: (a) systematically analysing and mitigating project risks; (b) enhancing the programme accountability framework by providing more details on the roles, responsibilities and accountabilities of staff; (c) enhancing controls relating to project approval, monitoring, reporting and financial closure; (d) ensuring that necessary resources are provided for project evaluations; (e) developing a strategy and long-term solution to reduce reliance on consultants performing the functions of supervisors and regular staff; and (f) updating the programme and project cycle management manual and consolidating the policies and procedures for implementing partners.

Information and communications technology

Audit of Umoja change management in the Office of Enterprise Resource Planning — Umoja, Department of Management

46. The Office of Enterprise Resource Planning — Umoja had established some good change management procedures for managing the improvements of the Umoja system, including the establishment of the change control and change advisory boards, the use of a change control tracking system and the development of change control guidelines. However, there were control weaknesses owing to the need: (a) to update the criteria for significant and emergency change requests; (b) to implement regular monitoring mechanisms for compliance with established access and change control procedures; (c) for a log management policy; and (d) to review and update procedures for managing change and transport requests.

Audit of Umoja implementation in Nairobi-based entities

47. The Umoja deployment group at the United Nations Office at Nairobi had reported to the Controller and the Office of Enterprise Resource Planning — Umoja some 185 issues for further review and analysis. However, the majority of the issues had not been resolved at the time of the audit. Owing to inadequate controls at the United Nations Office at Nairobi for the management user role and accounts, there were also weaknesses in the mapping of user roles and the monitoring of Umoja accounts and associated software licensing fees. In addition, inadequate configuration and testing of automated controls in Umoja for financial data, transactions and processes, and inadequate reporting functionalities had led to processing delays, errors in the processing of payments and of human resources and travel transactions, and unreliable financial reporting.

48. OIOS also noted weaknesses at the United Nations Office at Nairobi with regard to the review of the human resources benefits realization and the assessment of changes relating to organizational and position management. The lack of adequate payroll reports prevented the validation of employees by cost centre managers, and there were implementation issues relating to inadequate training material and the identification and assessment of connectivity arrangements to Umoja for office locations not supported by the Secretariat.

B. Inspection and Evaluation Division

49. During the reporting period, the OIOS Inspection and Evaluation Division issued seven non-peacekeeping reports, of which six were submitted formally to the Committee for Programme and Coordination for consideration in June 2017.

50. In its report on strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives (A/72/72), OIOS noted some strengthening of the evaluation function in 2014-2015 compared with the previous biennium, as evidenced by an increase in the number of entities with relevant policies and plans and greater adoption of key procedures. However, the number of reports issued declined, and the reported expenditure for those reports accounted for approximately 73.7 per cent of the amount allocated to discretionary self-evaluation in the budget for that biennium. Therefore, OIOS made one recommendation to entities to better align the budgeting for resources with their evaluation plans and expected outputs.

51. In its evaluation of the Office for the Coordination of Humanitarian Affairs (E/AC.51/2017/11), OIOS focused on the Office's advocacy function, an integral aspect of its mandate. OIOS uncovered positive results in some areas, such as influencing normative discussion and debate by intergovernmental bodies and negotiating humanitarian access, and more mixed results in other areas, for example, optimizing the role of the Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator as chief advocate on specific crises, influencing Security Council deliberations on crises and cross-cutting issues and obtaining financing to meet the full scope of humanitarian needs, and the Office's advocacy on the World Humanitarian Summit, owing to a range of internal and external factors. Although the Office has invested considerable resources in developing tools, policies, strategies and guidance to manage the advocacy function, advocacy remains the one core aspect of its mandate for which it has not implemented a coherent, cohesive framework for providing overall strategic direction in this area. Moreover, a senior-level advocacy post has been occupied by four temporary replacements since the post was vacated in 2012.

52. In its evaluation of UNHCR (E/AC.51/2017/10), OIOS focused on the agency's role in the registration of refugees and asylum seekers. Although registration responsibilities ultimately reside with the country in which refuge or asylum is sought, the registration role of UNHCR varies widely. In some countries, the host Government undertakes registration alone; in others, UNHCR supports the registration work of host Governments in a variety of ways or leads the registration process. In seeking to adapt to such a wide range of contexts, UNHCR has played a relevant and, in many cases, crucial registration role. In the report, it is underlined that, for those who had received assistance, protection and durable solutions, registration had often been essential to the realization of those outcomes. At the same time, UNHCR had struggled to ensure that resources were able to keep pace with the heightened importance of and increased demand for registration. In some operations, the agency had created efficiencies to help it to partially address that

challenge. In other cases, the struggle had put persons of concern at increased risk of human rights violations.

53. In its evaluation of OHCHR (E/AC.51/2017/9), OIOS focused on the implementation of the OHCHR mandate by field offices. OHCHR has the dual and complementary roles of facilitating the establishment of global human rights norms and standards and assisting with their implementation on the ground. The evaluation concluded that OHCHR field offices had contributed to sustainable human rights outcomes in the countries and regions in which they work, including through the creation or strengthening of human rights institutions, the drafting and passing of laws consistent with international standards, direct assistance to constitutional reform and the development of national human rights plans and policies. Within the United Nations system, OHCHR field presences had supported the enhanced integration of human rights into common processes, such as common country assessments and United Nations development assistance plans. However, there were substantial gaps in the geographical coverage of OHCHR. Despite an overarching goal to support all countries with a United Nations presence, close to 20 per cent of countries did not receive direct OHCHR assistance. Moreover, OHCHR had been unable to meet many of the requests for support from countries and United Nations country teams, owing to a lack of sufficient capacity.

54. In its thematic evaluation of the regional commissions (E/AC.51/2017/8), OIOS examined the relevance and effectiveness of the commissions' statistical work in support of measuring the achievement and implementation of internationally agreed development goals. The evaluation concluded that the regional commissions had effectively enhanced Member States' capacity to produce high-quality statistics. However, fewer interventions had focused on strengthening the dissemination and use of statistics, and the results of those interventions had been more mixed. Overall, the regional commissions had been largely responsive to the statistical support needs of Member States in the lead-up to the adoption of the 2030 Agenda for Sustainable Development. As the Sustainable Development Goals were implemented, demand for statistical support was expected to grow, but the regional commissions did not have sufficient capacity to meet that increase, especially in certain key areas. Notwithstanding some efficiency gains achieved through coordination and collaboration within and among the regional commissions, there was scope for further improvement in that regard.

55. OIOS examined the Executive Office of the Secretary-General (E/AC.51/2017/7) with regard to its critical role in supporting the Secretary-General and its unique cross-pillar position and convening power. OIOS concluded that the Executive Office's high-calibre and hard-working staff provided effective support to the Secretary-General, though with some inefficiencies. The main gap identified by OIOS was the insufficient time and capacity for holistic longer-term policy planning in the Executive Office. OIOS also noted a decline in formal collective decision-making and some overlaps in the political functions of the Deputy Secretary-General and Chef de Cabinet. Special initiatives in the Office had helped to spur action on key priorities but had led to some concerns about duplication with substantive departments. In November 2016, OIOS presented preliminary findings to the transition team of the Secretary-General, and the team and the current Executive Office have taken key steps to address some of the issues identified in that report. These include: (a) the formation of an executive committee for senior-level decision-making; (b) the establishment of two new senior positions, the Assistant Secretary-General for Strategic Coordination and the Special Adviser on Policy; and (c) the reversal of the functions of the Deputy Secretary-General to those set out in General Assembly resolution 52/12 B.

C. Investigations Division

56. From 1 July 2016 to 30 June 2017, 234 matters pertaining to non-peacekeeping operations were reported to the Investigations Division, representing an increase of 2 per cent over the previous year and comprising 39 per cent of all reported matters. Following an evaluation through the intake process, 64 matters were assigned for OIOS investigation, 115 matters were referred or were in the process of being referred to other entities, 35 were closed without further action or filed for information, 11 were consolidated with other cases, 2 remain in suspense and 7 are pending review (see table 1).

57. The number of non-peacekeeping matters that were referred to other entities increased by 21 per cent from the previous year and by 49 per cent compared with two years ago. Average processing time for referrals decreased to 33 days, compared with 50 days the previous year and 57 days two years prior.

Table 1
Predicated investigations and referrals on non-peacekeeping activities by category

	Investigations		*Referrals*	
Category	*Number*	*Percentage*	*Number*	*Percentage*
Criminal activity	12	19	4	3
Financial	3	5	9	8
Fraud/presumptive fraud	15	23	14	12
Misuse of office/position	6	9	12	10
Personnel	9	14	34	30
Procurement	1	2	1	1
Prohibited conduct	3	5	17	15
Recruitment	3	5	18	16
Retaliation	7	11	3	3
Sexual exploitation and abuse	5	8	3	3
Total	**64**	**100**	**115**	**100**

58. In total, 37 non-peacekeeping investigation reports were issued during the reporting period (see table 2). In 31 of those reports, the allegations were substantiated, while in 6 they were not. The average time taken to complete an investigation and issue the report was 10 months.

Table 2
Non-peacekeeping investigation reports issued during the reporting period

Category	*Number*
Criminal activity	6
Financial	6
Fraud/presumptive fraud	5
Inventory/assets	1
Misuse of office/position	1
Personnel	9

Category	*Number*
Procurement	2
Recruitment	1
Retaliation	5
Sexual exploitation and abuse	1
Total	**37**

59. The Division investigated several significant fraud and corruption cases, ranging from asset misappropriation and fraudulent invoices to bribery and embezzlement. Notably, it investigated cases of corruption by high-level officials linked to the former President of the General Assembly, issuing five investigation reports establishing misconduct (case Nos. 0153/16, 0191/16, 0261/16, 0528/15 and 0554/15). OIOS investigations, conducted in close cooperation with national authorities, revealed that a total of $2,692,250 contributed by 13 Member States had been paid into the former President's private account and that those funds had been unduly diverted for the personal gain of various high-level United Nations officials.

60. In case No. 0528/15, the OIOS investigation found that a Director-level staff member had authorized the alteration of a General Assembly letter through which he had learned of business opportunities and that he had accepted gifts and complimentary travel from an entity seeking further business with the Organization. It was also found that a family member of the staff member was employed by the entity. The findings of OIOS were referred to the Office of Human Resources Management, and, because the staff member had already separated from the Organization, a note was placed in his official status file.

61. In case No. 0554/15, also implicating a Director-level staff member, the OIOS investigation found that the staff member had participated in the scheme to solicit funds from Member States on behalf of the Organization, whereupon contributions were deposited into the account of the former President of the General Assembly for inappropriate diversion and use. Because the staff member had separated from the Organization, a note was placed in her official status file and it was decided that the OIOS investigation report would be disclosed to the authorities of her home country.

62. The Division also investigated cases relating to a scheme at the United Nations Office at Nairobi to defraud various non-United Nations persons and entities. In the three investigation reports issued (case Nos. 0016/16, 0545/16 and 0609/16), it was found that personnel from the United Nations Office at Nairobi and UN-Habitat and an employee of a vendor of the Office had been complicit in schemes to receive undue solicitation fees by inviting non-United Nations persons onto the Office's premises and inducing them to sign fraudulent contracts for the supply of goods or services to the Organization. As a result of these findings, a staff member was separated with compensation in lieu of notice without termination indemnity and a note was placed in the official status file of another staff member, who had already separated from the Organization. OIOS also issued an advisory recommending that the Department of Safety and Security at the Office, in consultation with the Information and Communications Technology Section, implement measures to address deficiencies in the Office's visitor entry system.

63. At the United Nations Office at Geneva and OHCHR, the Division investigated cases relating to fraudulent medical claims (case Nos. 0098/16 and 0157/16).

64. In case No. 0098/16, the OIOS investigation found that a staff member of the United Nations Office at Geneva had knowingly submitted 42 forged medical certificates in order to obtain 140 days of undue certified sick leave and had misused her medical insurance benefits by submitting a total of 8 fraudulent medical claims, consisting of 16 invoices, for which she received approximately $36,850. The investigative findings were referred to the Office of Human Resources Management, and the staff member was separated with compensation in lieu of notice without termination indemnity and fined one month's net base salary. The Organization also initiated financial recovery against the staff member, and the matter was referred to the authorities of her home country, upon consultation with the Office of Legal Affairs.

65. In case No. 0157/16, the OIOS investigation found that an OHCHR staff member had altered medical invoices and had been unduly reimbursed the amount of $3,044. The staff member took early retirement before the disciplinary proceeding was completed. The Organization initiated financial recovery against the staff member before she was separated, and the matter was also referred to the Office of Legal Affairs with a view to referring the case to the law enforcement authorities of the staff member's home country.

Enhancing measures against retaliation

66. In January 2017, the Secretariat issued an updated version of the Secretary-General's bulletin on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations (ST/SGB/2017/2). In the new bulletin, certain issues were clarified and the emphasis on protecting whistle-blowers was renewed. In order to effectively implement the provisions of the bulletin, the Investigations Division held discussions with the Ethics Office to strengthen coordination and cooperation. From 2016 to 2017, the Division also investigated five cases of alleged retaliation (case Nos. 0214,16, 0374/16, 0435/16, 0459/16 and 0489/15) and provided its findings to the Ethics Office to determine the appropriate action. The Ethics Office concluded that one case was substantiated and two were unsubstantiated. The other two cases are pending an outcome. In addition, pursuant to section 5 of the bulletin, reports of misconduct to OIOS were analysed for potential risk of retaliation and the risks identified from such analyses were referred to the Ethics Office for appropriate preventive action.

Monitoring unauthorized outside activity

67. Unauthorized outside activity has been another major area of concern in the Organization. The Investigations Division investigated five cases (case Nos. 0016/17, 0237/16, 0279/16, 0329/15 and 0390/15) involving unauthorized activity, ranging from business operations to contractual work. The findings of these investigations resulted in penalties, including a written reprimand and a censure with loss of steps and a fine.

VI. Mandated reporting requirements

A. United Nations Joint Staff Pension Fund

68. In its resolution 71/265, the General Assembly requested the Secretary-General to entrust OIOS with conducting a comprehensive audit of the United Nations Joint Staff Pension Fund's policies on, inter alia, risk management, investment management and other administrative processes and to report to the

General Assembly at its seventy-second session on key findings in the context of the annual report on the activities of the Office.

69. In accordance with a risk-based three-year rolling workplan, OIOS provides continuous audit coverage of the governance, risk management and control systems and the administrative processes of the Fund's secretariat and Investment Management Division.

70. During the period from 1 July 2016 to 30 June 2017, OIOS conducted 6 audits in the Fund and issued 2 critical and 41 important recommendations, of which 9 important recommendations were not accepted. As at 30 June 2017, of the 34 accepted recommendations, only 1 important recommendation had been implemented and the others remained open, including 2 critical recommendations pertaining to the audit of the management of delays in processing pension benefits. Of the unaccepted recommendations, four related to the audit of business continuity and disaster recovery in the Fund's secretariat, four pertained to the audit of the trade order management system in the Investment Management Division and one related to cash management in the Fund's secretariat. In view of the significant residual risks, including the risk to the reputation of the United Nations, OIOS reiterated those recommendations. However, they were closed without implementation owing to management's acceptance of the residual risks.

71. Key findings for the period from 1 July 2016 to 30 June 2017 are highlighted in the paragraphs below.

Audit of cash management in the Fund's secretariat

72. Overall, the procedures used by the Fund's secretariat for managing short-term liquidity requirements were adequate. However, the secretariat needed: (a) to update its procedures for the reconciliation of monthly contributions and ensure that the reconciliation of contribution receipts and contribution statements are conducted monthly; and (b) to remove a contract provision relating to offshore banking services in view of the special status of the United Nations.

Audit of cash management in the Investment Management Division of the Fund

73. The Investment Management Division needed to consider its currency risk, portfolio allocation strategy and operational requirements in performing cash flow forecasting and extend the cash forecast beyond the five-day period to effectively manage its cash portfolio. In order to improve foreign exchange operations, there was a need to develop clear and well-defined guidelines, enhance controls over monitoring and oversight of trades, develop tools to analyse transaction costs and conduct competitive bidding for foreign currency trades.

Audit of the management of delays in the processing of pension benefits in the Fund

74. The Fund's secretariat had established task forces and sought additional resources to address the delays in the processing of pension benefits. However, the Fund needed, inter alia: (a) to systematically update its risk register on the basis of inputs from the managers concerned and develop appropriate mitigation plans to eliminate the delays in a time-bound manner; (b) to expedite the recruitment for long-vacant positions; (c) to establish key performance indicators for all of its benefit-processing activities; (d) to take effective steps to improve its performance with regard to client services and the processing of pension entitlements; (e) to establish performance metrics to monitor and report on all types of outstanding cases; (f) to establish operational-level agreements to define responsibility and accountability for the timely submission of documents and follow-up of incomplete

documentation; and (g) to review duplicate "open" and "pending" cases after the requested documents are received.

Audit of the new trade order management system in the Investment Management Division

75. The new system had enabled transparent trade order processing with integrated compliance review, and portfolio holdings had been electronically linked to market data, custodian banks and the master record keeper. The user logon process in the system was secure and required a combination of a password and the user's finger imprint. However, the Division needed: (a) to document and implement a comprehensive ICT security plan for the system; and (b) to strengthen controls in the areas relating to project management, user acceptance testing, change management and the finalization of the requirements for the retention of the system's emails and instant messages.

Audit of the management of real assets and alternative investments in the Investment Management Division

76. While portfolios of real assets and alternative investments had positively contributed to the Fund's overall investment performance, the Investment Management Division needed to demonstrate an integrated approach with the strategic investment and risk objectives for portfolios. The Division conducted an extensive review process prior to investing in real estate and private equity funds. However, no criteria had been articulated, setting forth the requirements for prospective investments and guiding the decision-making process. The process therefore relied heavily on the expertise and judgment of the portfolio managers. For the real assets portfolio, there was a need: (a) to facilitate the reconciliation process for performance and transactional data between the master record keeper and the external investment adviser; (b) to further analyse and implement the appropriate benchmarks; (c) to have the master record keeper measure the investment performance in compliance with the Global Investment Performance Standards; and (d) to prepare the cash-flow projections.

Audit of business continuity and disaster recovery in the Fund's secretariat

77. The Fund's secretariat determined that monthly payroll processing for all current retirees and beneficiaries worldwide was the core activity requiring business continuity and disaster recovery planning. Except for payroll processing, the Fund's strategy did not include continuity and recovery plans for other core processes, such as pension entitlements and client services, even though their impact in the event of a disaster was assessed as "high" or "catastrophic". There was a need to align the Fund's business continuity strategy with the results of its business impact analysis and ensure the completeness of the related procedures and tests to ensure an adequate response in the event of a disruption. The Fund's secretariat did not accept four of the six recommendations made.

B. International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994

Audit of the effectiveness of liquidation activities at the International Criminal Tribunal for Rwanda

78. Pursuant to General Assembly resolution 71/267, OIOS conducted an audit of the effectiveness of the liquidation activities at the International Criminal Tribunal for Rwanda. There were significant lessons to be learned from the weaknesses in the planning, budgeting and management of the Tribunal's liquidation phase. These included the need for: (a) clear policy guidance on liquidation activities; (b) adequate planning of liquidation activities; (c) review and monitoring of liquidation plans; (d) accurate budgeting of staff entitlements; and (e) effective oversight from Headquarters on liquidation activities, including the use of delegated authority. In addition, the International Residual Mechanism for Criminal Tribunals needed to expedite the relocation of the Tribunal's archives from the rented building at the Arusha International Conference Centre and complete the handover of the rented premises.

79. The Mechanism did not accept the part of the recommendation addressing the need to expedite the correction of defects at the new facility of the Mechanism's archives and records section at Lakilaki to enable the relocation of the Tribunal from the rented premises at the Arusha International Conference Centre and the handover of the rented premises. OIOS maintained that this recommendation related to significant residual risk that needed to be mitigated, but the recommendation was closed without implementation on the basis of the Mechanism's response.

C. International Residual Mechanism for Criminal Tribunals

Audit of the construction of the new office facility of the International Residual Mechanism for Criminal Tribunals

80. Pursuant to General Assembly resolution 67/244 B, OIOS conducted an audit of the construction of the new office facility of the Mechanism in Arusha. The overall management of the construction of the new office facility had been adequate, and administrative processes and procedures were in place to support the implementation of the project. The facility had been inaugurated on 25 November 2016 and declared substantially complete on 1 December. However, the Mechanism needed: (a) to seek advice from the Procurement Division and the Office of Legal Affairs on the recovery of delay damages of up to $661,400 from the construction contractor; and (b) to pursue claims relating to value added tax with the local revenue authorities until they are fully reimbursed.

D. Construction activities

Audit of major construction and alterations projects in the Economic and Social Commission for Asia and the Pacific

81. In its resolution 71/272, the General Assembly approved a proposal to undertake a seismic mitigation retrofit and life cycle replacement project in the Economic and Social Commission for Asia and the Pacific (ESCAP). The estimated

maximum cost of the project is $40 million, to be implemented in six phases by 2023. For the biennium 2016-2017, $1.3 million had been allotted to the project from the programme budget, sections 19 and 33.

82. ESCAP had satisfactorily completed project pre-planning activities, filled four of five project management positions, established a project stakeholders committee and developed a project management plan. However, ESCAP needed: (a) to finalize the administrative and coordination agreement to formalize the roles and responsibilities for oversight arrangements; (b) to update the project management plan to include a change management plan and communications strategy; (c) to prioritize the development of a strategy for identifying and securing suitable swing space for the duration of the project; and (d) to establish necessary legal capacity at ESCAP. In addition, the Office of Central Support Services and the Office of Human Resources Management needed to review whether the current level of delegation of authority in human resources management and procurement activities is appropriate to effectively manage major construction projects.

Audits of major construction and alteration projects in the Economic Commission for Africa

83. OIOS finalized two audits of construction activities at the Economic Commission for Africa (ECA) during the year. The audits covered four major construction activities, including the new office facility with approved funding of $15.3 million, internal access roads and a parking facility budgeted at $1.7 million, ancillary projects of the new office facility, including the installation of generators, a generator house, site lighting, sanitary works and interior partitions, budgeted at $1.9 million and the renovation of Africa Hall, including the construction of a visitor centre, budgeted at $56.9 million.

84. A review of an agreement between ECA and a road authority in Ethiopia to construct internal access roads and a parking facility identified the need for ECA to seek ex post facto review and approval of the agreement by the Assistant Secretary-General for Central Support Services. In addition, ECA needed: (a) to remind all staff involved in the procurement process to act within their delegated authority; (b) to remind procurement officers to resubmit changes to awards previously recommended by the Headquarters Committee on Contracts to the Committee for review before being effected; (c) to propose adjustments to the staffing management plan necessary for the renovation of Africa Hall to ensure that the skills gap identified in the project team is mitigated; (d) to finalize oversight arrangements for the renovation of Africa Hall; and (e) to seek appropriate delegation of financial and procurement authority to carry out the renovation.

85. In the second audit, ECA had established the management team of the Africa Hall renovation project. However, ECA needed: (a) to expedite the appointment of members to the Advisory Board; (b) to formulate a strategy for soliciting voluntary contributions from private entities and obtain related clearance from the Office of Legal Affairs; (c) to finalize the updated business case for the Visitor Centre and report thereon in the context of the Secretary-General's next progress report on the renovation of conference facilities; and (d) to request the General Assembly to take note of the cost implications of the change in the relocation strategy of tenants of Africa Hall. In addition, the Office of Central Support Services needed to incorporate an approach for addressing fraud and corruption risks into the risk management framework of the renovation project.

E. United Nations Compensation Commission

86. The United Nations Compensation Commission was created in 1991 as a subsidiary organ of the Security Council to process claims and pay compensation for losses and damages suffered as a direct result of the invasion and occupation of Kuwait by Iraq. Successful claimants are paid out of the Compensation Fund, which receives 5 per cent of Iraqi oil export revenues. Of the approximately $52.4 billion in compensation awarded, $47.8 billion has been paid, leaving an outstanding balance of $4.6 billion remaining to be paid. The Governing Council of the Commission, in its decisions 272 of 2014, 273 of 2015 and 274 of 2016, postponed the obligation of Iraq to deposit 5 per cent of the proceeds generated by the export sales of Iraqi petroleum and petroleum products until 1 January 2018. Thus, no compensation payments have been made since October 2014. Consequently, no audit work was performed from 2015 to 2017.

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Report on the activities of the Office of Internal Oversight Services

Report on the activities of the Office of Internal Oversight Services for the period from 1 July 2016 to 30 June 2017

Addendum

Summary

The present addendum provides information about the status of implementation of recommendations issued by the Office of Internal Oversight Services (OIOS) during the period from 1 July 2016 to 30 June 2017. It includes an overall assessment of the implementation of recommendations, a breakdown of open recommendations, a list of critical recommendations the implementation of which is overdue, recommendations with financial implications and a list of the oversight reports issued during the reporting period. An overview of the non-peacekeeping activities of OIOS during the period is provided in document A/72/330 (Part I).

* A/72/150.

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Abbreviations and acronyms

AMISOM	African Union Mission in Somalia
CAAC	Office of the Special Representative of the Secretary-General for Children and Armed Conflict
DESA	Department of Economic and Social Affairs
DFS	Department of Field Support
DGACM	Department for General Assembly and Conference Management
DM	Department of Management
DPA	Department of Political Affairs
DPI	Department of Public Information
DPKO	Department of Peacekeeping Operations
DSS	Department of Safety and Security
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
EOSG	Executive Office of the Secretary-General
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
ICTR	International Criminal Tribunal for Rwanda
ICTY	International Tribunal for the Former Yugoslavia
IMIS	Integrated Management Information System
ISDR	International Strategy for Disaster Reduction
ITC	International Trade Centre
MICT	International Residual Mechanism for Criminal Tribunals
MINUSCA	United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic
MINUSMA	United Nations Multidimensional Integrated Stabilization Mission in Mali
MINUSTAH	United Nations Stabilization Mission in Haiti
MONUSCO	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo
OCHA	Office for the Coordination of Humanitarian Affairs
ODA	Office for Disarmament Affairs

OHCHR	Office of the United Nations High Commissioner for Human Rights
OHRLLS	Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States
OIOS	Office of Internal Oversight Services
OLA	Office of Legal Affairs
OOSA	Office for Outer Space Affairs
OSAA	Office of the Special Adviser on Africa
PBSO	United Nations Peacebuilding Support Office
RSCE	Regional Service Centre in Entebbe, Uganda
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNAMA	United Nations Assistance Mission in Afghanistan
UNAMI	United Nations Assistance Mission for Iraq
UNAMID	African Union-United Nations Hybrid Operation in Darfur
UNCCD	United Nations Convention to Combat Desertification
UNCTAD	United Nations Conference on Trade and Development
UNDOF	United Nations Disengagement Observer Force
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFCCC	United Nations Framework Convention on Climate Change
UNFICYP	United Nations Peacekeeping Force in Cyprus
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICRI	United Nations Interregional Crime and Justice Research Institute
UNIFIL	United Nations Interim Force in Lebanon
UNIOGBIS	United Nations Integrated Peacebuilding Office in Guinea-Bissau
UNISFA	United Nations Interim Security Force for Abyei
UNITAR	United Nations Institute for Training and Research
UNJSPF	United Nations Joint Staff Pension Fund
UNJSPF-IMD	United Nations Joint Staff Pension Fund Investment Management Division
UNMAS	Mine Action Service, Department of Peacekeeping Operations
UNMIK	United Nations Interim Administration Mission in Kosovo

UNMIL	United Nations Mission in Liberia
UNMISS	United Nations Mission in South Sudan
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNOCI	United Nations Operation in Côte d'Ivoire
UNODC	United Nations Office on Drugs and Crime
UNOG	United Nations Office at Geneva
UNON	United Nations Office at Nairobi
UNOP	United Nations Office for Partnerships
UNOV	United Nations Office at Vienna
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSCO	Office of the United Nations Special Coordinator for the Middle East Peace Process
UNSCOL	Office of the United Nations Special Coordinator for Lebanon
UNSMIL	United Nations Support Mission in Libya
UNSOA	United Nations Support Office for the African Union Mission in Somalia
UNSOM	United Nations Assistance Mission in Somalia
UNSOS	United Nations Support Office in Somalia
UNSSC	United Nations System Staff College
UNTSO	United Nations Truce Supervision Organization
UNV	United Nations Volunteers

I. Introduction

1. The present addendum provides information about the status of implementation of recommendations issued by the Office of Internal Oversight Services. The report includes an overall assessment of the implementation of recommendations (sect. II), an analysis of open recommendations, broken down by entity (sect. III), a list of critical recommendations the implementation of which is past due (sect. IV), recommendations with financial implications (sect. V) and a list of all of the oversight reports issued between 1 July 2016 and 30 June 2017 (sect. VI).

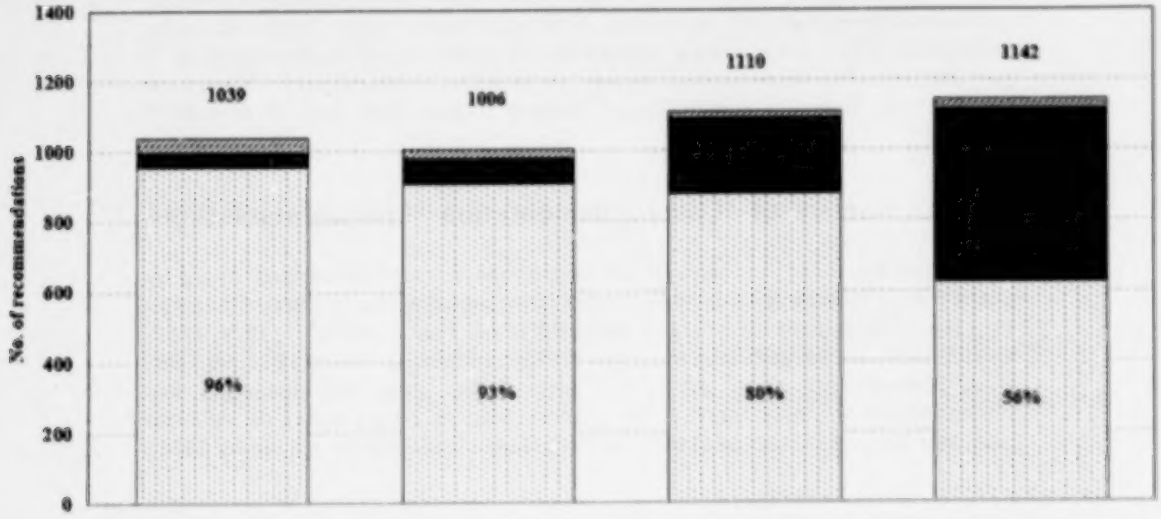
II. Overall assessment of the implementation of recommendations

2. A breakdown of the status of implementation of recommendations issued by OIOS from 1 January 2013 to 31 December 2016, including the implementation rate for each of those calendar years, is provided in the figure below.[1] In 2016, OIOS issued 1,153 recommendations to United Nations entities. Of those, 48 (4 per cent) were deemed critical. As at 31 December 2016, programme managers had implemented 624 (56 per cent) of the recommendations issued during the calendar year, including 39 (81 per cent) of the critical recommendations issued during 2016.

[1] The most recent follow-up of important recommendations was carried out in February 2017 for recommendations issued by 31 December 2016, in accordance with the new follow-up schedule established in 2011 (see A/67/297 (Part I)). Critical recommendations due for implementation are followed up on a quarterly basis; therefore their status is as at 30 June 2017 in the case of recommendations issued up to the end of 2016. The information in the figure is provided by calendar year to ensure compatibility with past calendar years and to ensure consistency with the performance data used in the senior managers' compacts.

Status of recommendations issued from 1 January 2013 to 31 December 2016 as at 28 February 2017, and implementation rates[a]

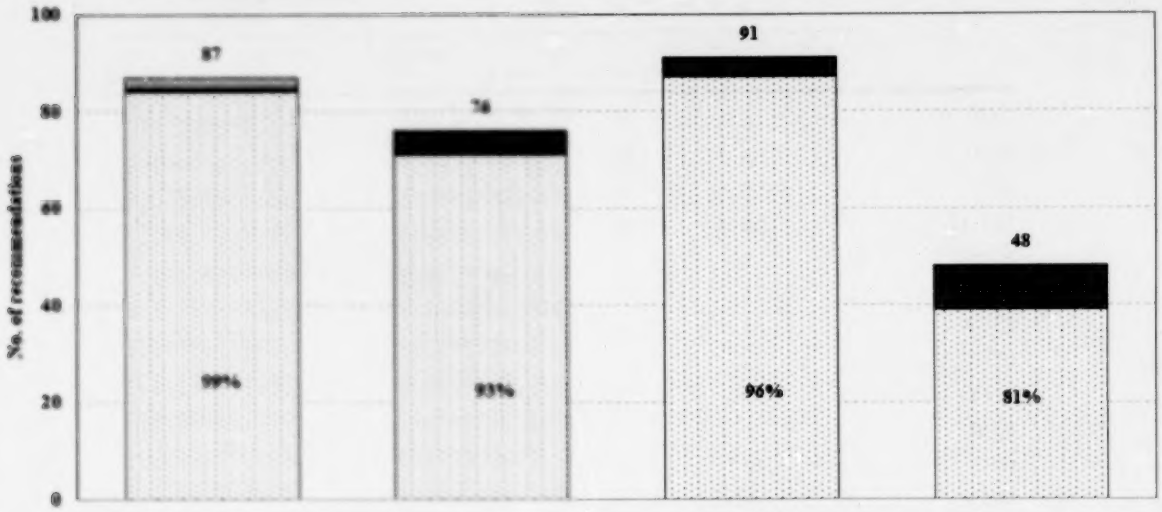
(a) All recommendations



	2013	*2014*	*2015*	*2016*
Closed	40	29	18	24
Pending	44	69	214	494
Implemented	955	908	878	624

[a] A recommendation may be closed when, for example, it is overtaken by events or when management accepts responsibility for residual risk arising from the non-implementation of the recommendation. It is to be noted that the rates of implementation of recommendations are based on the total number of implemented recommendations divided by the number of recommendations issued, excluding those that have been closed. These figures exclude declined recommendations.

(b) Critical recommendations



	2013	2014	2015	2016
Closed	2	0	0	0
Pending	1	5	4	9
Implemented	84	71	87	39

III. Analysis of open recommendations

3. Information about the status of all outstanding recommendations issued up to the end of 30 June 2017 for each United Nations department/office is provided in table 1. Of the 1,287 open recommendations issued as at 30 June 2017, 24 critical recommendations (2 per cent) were outstanding, 17 of them had missed the target date and 7 of them were not yet due. Specific information on critical recommendations for which implementation is overdue, including management's response, is provided in section IV.

Table 1
Breakdown of open recommendations by status and implementation schedule for all outstanding critical recommendations issued up to 30 June 2017

	Outstanding recommendations			*Critical recommendation implementation schedule*		
	Total	*Important*	*Critical*	*Second half of 2017*	*2018 and beyond*	*Past due*
DESA	12	12				
DFS	151	149	2		2	
DGACM	4	4				
DM	120	117	3	1	1	1
DPA	10	10				
DPI	10	10				
DPKO	35	35				

	Outstanding recommendations			*Critical recommendation implementation schedule*		
	Total	*Important*	*Critical*	*Second half of 2017*	*2018 and beyond*	*Past due*
DSS	5	5				
ECA	14	14				
ECE	9	9				
ECLAC	12	12				
EOSG	5	5				
ESCAP	15	15				
ESCWA	11	11				
ICTR	2	2				
ICTY	1	1				
ISDR	2	2				
ITC	12	12				
MICT	9	9				
MINUSCA	49	46	3	2	1	
MINUSMA	9	8	1		1	
MINUSTAH	20	20				
MONUSCO	39	38	1	1		
OCHA	58	58				
ODA	4	4				
OHCHR	29	29				
OHRLLS	2	2				
OLA	6	6				
OOSA	1	1				
OSAA	1	1				
PBSO	2	2				
UNAIDS	1	1				
UNAMA	8	8				
UNAMI	5	5				
UNAMID	17	17				
UNCCD	9	9				
UNCTAD	11	11				
UNDOF	3	3				
UNEP	12	12				
UNESCO	3	3				
UNFCCC	21	21				
UNFICYP	8	8				
UN-Habitat	47	45	2			2
UNHCR	156	151	5			5
UNICRI	5	5				
UNIFIL	11	11				
UNIOGBIS	4	4				
UNISFA	3	2	1			1

	Outstanding recommendations			*Critical recommendation implementation schedule*		
	Total	*Important*	*Critical*	*Second half of 2017*	*2018 and beyond*	*Past due*
UNITAR	1	1				
UNJSPF	30	28	2			2
UNJSPF-IMD	46	46				
UNMIK	5	5				
UNMIL	8	8				
UNMISS	29	29				
UNMOGIP	2	2				
UNOCI	19	19				
UNODC	25	25				
UNOG	20	20				
UNON	42	42				
UNOP	1	1				
UNOV	16	16				
UNRWA	3	3				
UNSCOL	7	7				
UNSMIL	1	1				
UNSOS	48	44	4			4
UNSSC	1	1				
Total	**1 287**	**1 263**	**24**	**4**	**3**	**17**

IV. Critical recommendations the implementation of which is past due

4. Details of critical recommendations for which implementation is overdue, together with management's latest update on the progress made to date, are provided in table 2.

Table 2
Critical recommendations for which implementation is overdue

Entity	*Assignment number (report number)*	*Recommendation*	*Risk category*	*Report date*	*Target date*	*New estimated completion date*
DM	AH2014/511/01 (2015/051)	The Department of Management should review and promulgate administrative issuances on the administration and management of the health insurance scheme and the related staff-management consultative mechanism. *Client response July 2017: Administrative instructions on group life insurance are under review. An administrative instruction on International health insurance will be done in mid-2018.*	Governance	16 June 2015	31 December 2016	30 June 2018
MINUSCA	AP2016/637/06 (2016/161)	Confidential. *Client response July 2017: In progress.*	Human resources	15 December 2016	28 February 2017	31 December 2017
MINUSMA	AP2014/641/04 (2015/055)	MINUSMA should establish standard operating procedures for the provision of fuel to United Nations entities and other parties and recover an estimated $4.5 million in outstanding accounts receivable for fuel supplied to non-MINUSMA entities for the period from July 2013 to February 2015. *Client response July 2017: Standard operating procedure under review. Fund recovery under way.*	Financial	19 June 2015	31 December 2015	31 July 2017
UN-Habitat	AA2014/250/01 (2014/120)	UN-Habitat should at all times perform due diligence to assess the technical, financial, managerial and administrative capacities of implementing partners, as prescribed by the policy statement on partnerships with non-governmental and civil society organizations. *Client response July 2017: Policy and standard operating procedures finalized. Examples of compliance with the policy will follow.*	Compliance	5 December 2014	30 June 2015	–
	AA2014/250/01 (2014/120)	UN-Habitat should follow up, account for and recover project assets in the custody of implementing partners, especially for those projects that have been terminated. *Client response July 2017: Mission is being organized to obtain full accounting of all funds.*	Operational	5 December 2014	30 June 2015	–
UNHCR	AR2012/112/03 (2013/023)	UNHCR should engage the Government of Ethiopia to seek redress for the breaches of the country agreement, the implementing partner agreement and the provisions of the right of use agreements by the Government implementing partner. *Client response May 2017: When UNHCR transfers ownership of its assets to its partners, the organization releases the control of the vehicle and its use, including maintenance and fuel, over to the recipient or recipients.*	Governance	25 March 2013	31 December 2013	–

Entity	Assignment number (report number)	Recommendation	Risk category	Report date	Target date	New estimated completion date
	AR2013/141/03 (2014/041)	The UNHCR representation in Afghanistan, in conjunction with the Bureau for Asia and the Pacific, should: (a) undertake a review of the project implemented by the partner to ascertain the extent to which project objectives were achieved and whether value for money was obtained; and (b) review payments made to the partner, in the context of the deliverables actually provided, and recover any payments that are considered to be excessive. *Client response May 2015: The Controller had sent a letter to the partner's regional office with a copy to its headquarters, with regard to the claimed amount. The partner responded to the letter by email on 7 April 2015 by again objecting to the claim. UNHCR then requested the partner to provide a reply to the Controller's letter by the designated officer in the partner's headquarters and, in addition, asked the partner to provide clear documentation to substantiate the direct cost charged over and above the budget.*	Financial	30 May 2014	30 September 2014	–
	AR2016/110/08 (2017/005)	The UNHCR representation in Rwanda, in close cooperation with the Regional Bureau for Africa and the Division of Emergency, Security and Supply, should: (a) establish effective management controls over procurement and vendor management; and (ii) develop a plan of action to ensure that supply staff are adequately trained on UNHCR procurement rules and procedures and the members of the local committee on contracts are fully aware of their roles and responsibilities in overseeing the integrity of the procurement process. *Client response June 2017: (a) As a result of a review, the vendor database contained 82 vendors, 46 of whom had complete vendor files, and the remaining vendor files would be completed by 30 September 2017; (b) 9 cases for waivers of competitive bidding were submitted to the local committee on contracts in 2017, and a total of 11 ex post facto cases were also presented to the local committee on contracts and submitted to the relevant regional/headquarters contracts committees for approval; and (c) 2 comprehensive procurement plans were developed to include requirements from the Programme Unit and the Administration Unit and submitted to the Supply Management and Logistics Service on 19 May 2017.*	Operational	7 March 2017	1 June 2017	30 September 2017

Entity	*Assignment number (report number)*	*Recommendation*	*Risk category*	*Report date*	*Target date*	*New estimated completion date*
	AR2016/110/05 (2017/010)	The UNHCR representation in Ethiopia, in coordination with the Bureau for Africa and the Supply Management and Logistics Service, should: (a) arrange for a comprehensive independent review to be conducted to assess the structural, staffing and training requirements needed to address the systemic and persistent weaknesses in procurement and vendor management; and (b) develop a plan for completing the ongoing actions to regularize contracts and review past payments made for goods and services without contracts. *Client response March 2017: (a) The head of the Supply Management and Logistics Service conducted a mission to Ethiopia in September 2016. Following the mission, a staffing plan was proposed and is now being considered at Headquarters; and (b) actions to regularize contracts are being finalized.*	Operational	15 March 2017	30 April 2017	–
	AR2016/110/05 (2017/010)	The UNHCR representation in Ethiopia, in coordination with the Bureau for Africa and the Asset and Fleet Management Section, should review the arrangements over fleet and fuel management in Ethiopia to ensure the implementation of appropriate controls with respect to the determination of vehicle needs, the disposal of vehicles, vehicle insurance schemes and the allocation and utilization of vehicles and fuel and maintenance costs among partners and UNHCR offices. *Client response March 2017: The operation had hired a fleet management expert and would provide a status report providing a concrete and time-bound action plan once a detailed review was conducted. The review would cover strengthening controls over fleet and fuel management, including: (a) determination of vehicle needs; (b) disposal of vehicles; (c) vehicle insurance schemes; and (d) allocation and utilization of vehicles and related fuel and maintenance costs among partners and UNHCR offices.*	Operational	15 March 2017	30 April 2017	–
UNISFA	AP2015/635/02 (2016/076)	UNISFA should implement an effective governance mechanism to oversee the development and implementation of a mid- to long-term infrastructure plan and follow up with the relevant mission components to ensure the finalization of the strategic concept of operations and related support concept that would constitute the foundation for the infrastructure plan. *Client response June 2017: Implemented. (OIOS: Pending updated concept of operations.)*	Strategy	20 July 2016	30 June 2017	–

Entity	*Assignment number (report number)*	*Recommendation*	*Risk category*	*Report date*	*Target date*	*New estimated completion date*
UNJSPF	AS2016/800/03 (2017/002)	The UNJSPF secretariat should: (a) establish measurable metrics to assess the performance of client services in regard to responding to telephone calls and in-person visits; and (b) take corrective action to ensure that the delays in responding to emails and the very low level of response to telephone calls from clients are effectively addressed. *Client response July 2017: Implemented. (OIOS: More evidence of full implementation required.)*	Operational	13 February 2017	30 June 2017	–
	AS2016/800/03 (2017/002)	The UNJSPF secretariat should implement appropriate measures to address the sharp decline in the performance (i.e. percentage of withdrawal settlements, retirement benefits and other benefits processed within 15 business days) of the Pension Entitlements Section. *Client response July 2017: Implemented. (OIOS: Data show that target has not yet been met.)*	Operational	13 February 2017	30 June 2017	–
UNSOS	AP2013/638/05 (2014/075)	UNSOA should monitor bulk fuel issued to AMISOM and its consumption by: (a) enforcing AMISOM reporting procedures and requirements; (b) providing regular training to AMISOM personnel in charge of fuel handling and monitoring; and (c) regularly analysing consumption patterns to identify any unusual activities and take appropriate action. *Client response June 2017: Implementation is in progress.*	Operational	8 August 2014	31 December 2014	–
	AP2014/638/08 (2015/184)	UNSOS should: (a) assign resources to calculate applicable performance credits related to the first 25 consumption cycles so as to determine the amounts to be offset against reimbursement claims submitted by the contractor and recover any remaining amounts due to UNSOS; and (b) implement a mechanism to ensure that performance credits are calculated in a timely manner and invoices are adjusted accordingly. *Client response June 2017: Implementation of the recommendation is in progress. Recruitment of individual contractors to conduct the review is in progress.*	Compliance	18 December 2015	31 December 2015	31 December 2017
	AP2015/638/01 (2016/014)	Confidential. *Client response June 2017: Implementation is in progress.*	Operational	14 March 2016	31 December 2016	–
	AP2015/638/01 (2016/014)	Confidential. *Client response June 2017: Implementation is in progress.*	Compliance	14 March 2016	31 December 2016	–

V. Financial implications of recommendations

5. A summary of OIOS recommendations with financial implications is provided in table 3. OIOS classifies financial implications according to several categories, including loss and waste of resources, recovery, expenditure reduction, additional income and budget reduction.

6. During the reporting period, OIOS identified $16 million in potential recoveries and expenditure reduction, of which a total of $5 million was realized during that period.

Table 3
Financial implications of recommendations, 1 July 2016-30 June 2017
(United States dollars)

Entity	*Assignment number (Report number)*	*Description*	*Estimated amount*	*Realized amount*
MINUSMA	AP2015/641/07 (2016/075)	Recoveries	20 952	–
MICT	AA2016/261/03 (2017/019)	Recoveries	661 400	–
MICT	AA2016/261/03 (2017/019)	Recoveries	1 190 000	–
MICT	AA2017/261/01 (2017/029)	Loss and waste of resources	3 042	–
MICT	AA2017/261/01 (2017/029)	Loss and waste of resources	265 000	–
MINUSCA	AP2016/637/03 (2016/131)	Loss and waste of resources	17 109	–
MINUSMA	AP2015/641/07 (2016/075)	Recoveries	64 200	–
MINUSTAH	AP2016/683/03 (2017/035)	Expenditure reduction	133 109	–
MONUSCO	AP2016/620/03 (2016/133)	Recoveries	7 700 000	5 292 370
MONUSCO	AP2017/620/12 (2017/060)	Recoveries	3 925	–
OHCHR	ID-0157/16	Medical claim fraud	3 044	
UNFICYP	AP2016/654/01 (2016/092)	Loss and waste of resources	130 000	–
UNHCR	AR2016/131/05 (2017/018)	Recoveries	179 000	–
UNHCR	AR2016/131/05 (2017/018)	Recoveries	14 599	–
UNIFIL	AP2016/672/04 (2017/057)	Recoveries	198 000	–
UNIFIL	AP2016/672/01 (2016/111)	Expenditure reduction	83 000	–
UNIFIL	AP2016/672/01 (2016/111)	Expenditure reduction	43 000	–
UNIFIL	AP2016/672/04 (2017/057)	Expenditure reduction	4 900 000	

Entity	*Assignment number (Report number)*	*Description*	*Estimated amount*	*Realized amount*
UNMIL	AP2016/626/06 (2017/048)	Recoveries	33 461	–
UNMISS	AP2016/633/07 (2017/038)	Recoveries	415 175	–
UNOG	ID-0098/16	Medical claim fraud	36 288	
UNON	ID-0153/15	Investigation report on unlawful act	6 880	
UNON	ID-0398/15	Investigation report on unlawful act	6 880	
UNSOS	AP2016/638/07 (2016/146)	Recoveries	170 400	–
Total			**16 278 461**	**5 292 370**

VI. Reports issued during the reporting period

7. During the 12-month period from 1 July 2016 to 30 June 2017, OIOS issued 374 oversight reports, comprising 11 reports to the General Assembly, 177 internal audit reports, 152 investigation reports, 30 closure reports and 4 evaluation and inspection reports. A list of all such reports issued during the reporting period is provided in table 4.

Table 4
Reports issued during the period from 1 July 2016 to 30 June 2017

A. Reports issued to the General Assembly

Symbol	*Date*	*Subject*
A/71/337 (Part I)	15 August 2016	Activities of OIOS for period from 1 July 2015 to 30 June 2016
A/71/337 (Part I)/ Add.1/Rev.1	16 September 2016	Activities of OIOS for period from 1 July 2015 to 30 June 2016
E/AC.51/2017/3	12 January 2017	Evaluation of the Office of the United Nations Relief and Works Agency for Palestine Refugees in the Near East
E/AC.51/2017/7	17 February 2017	Evaluation of the Executive Office of the Secretary-General
A/71/798	17 February 2017	Review and evaluation of strategic deployment stocks
A/71/337 (Part II)	21 February 2017	Activities of OIOS on peace operations for the period from 1 January to 31 December 2016
E/AC.51/2017/9	17 March 2017	Evaluation of the Office of the United Nations Commissioner for Human Rights
E/AC.51/2017/8	17 March 2017	Thematic evaluation of the regional commissions

Symbol	*Date*	*Subject*
A/72/72	17 March 2017	Strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives
E/AC.51/2017/10	21 March 2017	Evaluation of the Office of the United Nations High Commissioner for Refugees for 2017
E/AC.51/2017/11	21 March 2017	Evaluation of the Office for the Coordination of Humanitarian Affairs

B. Reports issued to programme managers by the Internal Audit Division

			Number of recommendations	
Entity	*Issue date*	*Audit report subject*	*Critical*	*Important*
CAAC	20 December 2016	Office of the Special Representative of the Secretary-General for Children and Armed Conflict	0	0
DESA	13 February 2017	Management of the sustainable development subprogramme	0	7
DFS	2 August 2016	Implementation of modularization in the context of engineering support provided by DFS to field missions	0	7
	30 September 2016	Provision of guidance and oversight of aviation safety in peace operations	0	7
	5 December 2016	Governance framework for major construction projects in peace operations	0	2
	19 December 2016	Onboarding and separation of staff by RSCE	1	4
	9 March 2017	Advisory engagement to review oversight recommendations and planning for four pilot projects and overall governance relating to the implementation of supply chain management	0	0
	28 April 2017	Provision of guidance and support to fuel operations	0	4
	29 June 2017	Oversight and support of property management in field missions	0	6
DFS, DM	27 October 2016	Reporting, business intelligence and visualization systems in DFS	0	8
	12 December 2016	Electronic mail and information and communications technology security	0	9
	10 March 2017	Management of air transportation of uniformed personnel and related cargo at United Nations Headquarters	0	11

Entity	Issue date	Audit report subject	Number of recommendations	
			Critical	Important
DM	16 September 2016	Investment management	0	9
	15 December 2016	Umoja change management	0	4
	6 June 2017	Regional procurement office in Entebbe	0	7
	7 June 2017	Process for authorizing exceptions to the Staff Rules and related administrative instructions	0	6
DM, ECLAC	20 December 2016	Financial and human resources management	0	8
DM, OLA, DFS, ODA	14 October 2016	Records management	0	19
DM, UNJSPF	13 February 2017	Management of delays in processing of pension benefits	2	10
DM, UNON, UNEP, UN-Habitat	2 August 2016	Umoja implementation in Nairobi-based entities	2	10
DPI, DM	28 November 2016	Management of strategic communication activities	0	9
DPKO, DFS, DM	15 May 2017	Management of selected trust funds	0	12
DPKO, DFS, DM, UNIFIL	23 June 2017	Implementation of letters of assist and memorandums of understanding for maritime operations in UNIFIL	0	6
ECA	18 August 2016	Management of construction activities and related processes	0	6
ECA, DM	15 June 2017	Audit of major construction and alteration projects	0	5
EOSG, DM	29 June 2017	Process for promulgating administrative issuances in the United Nations Secretariat	0	3
ESCAP	20 December 2016	Procurement and contract management	0	7
ESCAP, DM	13 June 2017	Major construction and alteration projects	0	5
ESCWA	11 August 2016	Selected subprogrammes and related technical cooperation projects	0	3
ICTY, MICT	9 March 2017	Implementation of the Umoja human resources management module	0	2
	28 April 2017	Education grant disbursement	0	4
ITC	26 September 2016	Management of implementing partners	0	6
	13 April 2017	Procurement and contract management	0	4

Entity	*Issue date*	*Audit report subject*	*Number of recommendations*	
			Critical	*Important*
MICT	7 December 2016	Governance arrangements	0	3
	10 April 2017	Construction of a new office facility	0	2
	2 June 2017	Effectiveness of liquidation activities	0	2
MICT, ICTY	23 August 2016	Administrative support arrangements of MICT and ICTY	0	0
MINUSCA	18 August 2016	Medical services	1	7
	23 August 2016	Contingent-owned equipment	0	3
	8 November 2016	Movement control operations	0	3
	5 December 2016	Engineering projects	2	4
	15 December 2016	Aviation safety	2	5
	19 December 2016	Air operations	0	9
	20 April 2017	Quick-impact projects	0	7
	6 June 2017	Conduct and discipline function	0	9
	9 June 2017	Recruitment of national staff	0	8
MINUSMA	12 July 2016	Leave and attendance records	0	4
	30 September 2016	Local procurement	0	10
	9 December 2016	Asset management	0	4
	19 December 2016	Management of engineering projects	2	6
	20 December 2016	Quick-impact projects	0	5
	23 June 2017	Ex post facto procurement cases	0	4
MINUSTAH	15 December 2016	Property management	0	7
	21 December 2016	Local procurement	0	8
	5 May 2017	Human rights programme	0	3
	16 May 2017	Contingent-owned equipment	0	7
MONUSCO	7 July 2016	Asset management	0	8
	27 October 2016	Preparations for electoral support activities	0	2
	10 November 2016	Repair and maintenance of vehicles	0	3
	10 November 2016	Fuel management	1	11
	15 December 2016	Management of engineering projects	0	5
	16 March 2017	Military operations for the protection of civilians	2	5

Entity	Issue date	Audit report subject	Number of recommendations	
			Critical	Important
	25 April 2017	Outsourced services	0	4
	23 June 2017	Ground transport operations	0	3
	28 June 2017	Asset disposal and local property survey board activities	0	3
OCHA	23 August 2016	Resource mobilization	0	6
	24 August 2016	Operations in the Central African Republic	0	8
	31 October 2016	Human resources	0	9
	20 December 2016	Operations in the Sudan	0	3
	28 December 2016	Joint audit of the governance arrangements of the South Sudan common humanitarian fund	0	4
	17 March 2017	Operations in Ethiopia	0	4
	9 June 2017	Coordination and response function	0	9
	28 June 2017	Operations in Mali	0	5
	30 June 2017	Joint internal audit of the management of activities funded by the Central Emergency Response Fund in Ethiopia	0	0
OHCHR	27 February 2017	Support to the human rights treaty bodies	0	5
	17 May 2017	Human rights country office in Guinea	0	5
UNAMA	19 December 2016	Safety and security	0	8
	22 December 2016	Aviation safety	0	3
UNAMI	12 December 2016	Procurement activities	0	5
	6 June 2017	Medical services	0	2
UNAMID	15 September 2016	Management of military camp facilities	0	1
	15 September 2016	Asset disposal activities	0	2
	29 September 2016	Repair and maintenance of vehicles	0	1
	9 December 2016	Safety and security	0	8
	14 December 2016	Fuel management	0	4
	15 December 2016	Management of rations contracts	0	4
	16 June 2017	Aviation safety programme	0	3
	29 June 2017	Public information programme	0	8
UNCCD	7 November 2016	Advocacy, awareness-raising and education programme	0	6

Entity	Issue date	Audit report subject	Number of recommendations: Critical	Number of recommendations: Important
UNCTAD	29 June 2017	Use of consultants and individual contractors	0	5
UNDEF	17 October 2016	Management	0	2
UNDOF	11 August 2016	United Nations property and contingent-owned equipment	0	2
UNEP	8 July 2016	Environmental governance subprogramme	0	5
	7 November 2016	Resource efficiency subprogramme	0	6
UNFCCC	7 December 2016	Mitigation, data and analysis programme	0	5
	13 April 2017	Knowledge and records management	0	6
UNFICYP	23 August 2016	Vehicle and fuel management	0	10
UNFIP	18 October 2016	Management of UNFIP and the trust fund for partnerships	0	2
UN-Habitat	14 November 2016	Resource mobilization	0	9
	12 December 2016	Project management process	0	11
	27 April 2017	Housing and slum-upgrading subprogramme	0	3
	23 June 2017	Urban legislation, land and governance subprogramme	0	5
UNHCR	20 July 2016	Operations in the Syrian Arab Republic	2	5
	11 August 2016	Regional Bureau for Africa	0	8
	12 August 2016	Review of recurrent security management issues in internal audit reports for field operations	0	4
	29 August 2016	Operations in Western Sahara	0	4
	2 September 2016	Regional operations in Italy	0	3
	2 September 2016	Operations in the Bolivarian Republic of Venezuela	0	5
	8 September 2016	Arrangements for fleet management	0	7
	9 September 2016	Operations in the Niger	0	5
	13 September 2016	Operations in Uganda	0	7
	4 October 2016	Operations in Afghanistan	3	3
	12 October 2016	Management of software licences	0	5
	12 October 2016	Operations in Israel	0	0

Entity	Issue date	Audit report subject	Number of recommendations: Critical	Number of recommendations: Important
	14 October 2016	European operations in Turkey	0	0
	24 October 2016	Operations in Malaysia	0	0
	28 October 2016	Operations in Turkey for the Syrian situation	0	4
	31 October 2016	Operations in Guinea	0	5
	28 November 2016	Management of the external service provider for information technology infrastructure	0	0
	5 December 2016	Operations in central and southern Iraq	0	8
	9 December 2016	Medical insurance plan	0	7
	12 December 2016	Operations in Croatia	0	5
	21 December 2016	Operations in Nigeria	0	5
	21 December 2016	Vendor review committees and committees on contracts in field operations	0	2
	22 December 2016	Biometric identity management system	0	6
	30 December 2016	Regional representation for West Africa	0	6
	7 March 2017	Operations in Rwanda	1	1
	10 March 2017	Livelihoods and self-reliance programmes in the Office of the United Nations High Commissioner for Refugees	0	3
	15 March 2017	Operations in Ethiopia	2	6
	3 April 2017	Regional operations in Bosnia and Herzegovina	0	3
	4 April 2017	Operations in Burundi	0	4
	4 April 2017	Operations in Yemen	0	10
	12 April 2017	Operations in Greece	0	9
	13 April 2017	Operations in Mali	0	3
	15 May 2017	Operations in Kenya	0	5
	2 June 2017	Operations in Pakistan	0	5
UNIFIL	7 September 2016	Preparedness for the deployment of Umoja Extension 1	0	6
	30 September 2016	Contingent-owned equipment	0	6
	5 December 2016	Rations management	0	4

Entity	Issue date	Audit report subject	Number of recommendations: Critical	Number of recommendations: Important
	12 December 2016	Facilities management	0	2
UNIOGBIS	16 December 2016	Substantive programmes and support functions	0	10
UNISFA	20 July 2016	Engineering activities	4	3
UNJSPF	15 November 2016	Cash management	0	2
	19 May 2017	Business continuity and disaster recovery	0	6
UNJSPF-IMD	15 November 2016	Cash management	0	9
	23 March 2017	New trade order management system	0	7
	2 May 2017	Management of real assets and alternative investments	0	7
UNMIL	30 September 2016	Property management	0	5
	22 November 2016	Contingent-owned equipment	0	0
	13 December 2016	Archives and records management	0	6
	26 April 2017	Contract management and administration	0	5
	12 June 2017	Fuel management	0	5
UNMISS	18 August 2016	Rations management	0	4
	25 October 2016	Safety and security of staff and premises	0	6
	19 May 2017	General services contracts management	0	8
UNMISS, DFS, DM	28 June 2017	Electronic contingent-owned equipment system in UNMISS	0	10
UNOCI	4 August 2016	Asset management	0	6
	16 November 2016	Contingent-owned equipment	0	4
	13 December 2016	Phasing out of human resources during the drawdown period	0	2
	21 December 2016	Archives and records management	0	3
	19 June 2017	Inventory and asset disposal during liquidation	0	7
	19 June 2017	Camp closure and environmental clean-up	0	3
UNODC	9 September 2016	Operations in the Middle East and North Africa	0	6
	17 March 2017	Operations in South-East Asia and the Pacific	0	7
UNOG	26 September 2016	Publishing services	0	8

Entity	Issue date	Audit report subject	Number of recommendations: Critical	Important
	27 October 2016	Property management activities	0	4
	24 January 2017	Administration of medical insurance	0	9
UNON	22 May 2017	Facilities management	0	10
UNOV	15 September 2016	Safety and security	0	3
	16 March 2017	Use of short-term staff and contractors for the provision of conference services	0	5
UNSMIL	11 April 2017	Administrative support	0	1
UNSOS	17 August 2016	Management of contingent-owned equipment	0	4
	30 September 2016	Provision of medical support in Somalia	0	5
	6 December 2016	Fuel management	0	4
	6 December 2016	Facilities management in Somalia	0	5
	14 December 2016	Repair and maintenance of generators	0	2
	16 December 2016	Aviation safety	1	8

C. Reports issued to programme managers by the Investigations Division, excluding closure reports

Entity	Issue date	Report subject
DFS	28 February 2017	Investigation report on procurement irregularities by a staff member at RSCE
DGACM	3 August 2016	Investigation report on possible corruption and fraud by a staff member in the Office of the President of the General Assembly
	25 August 2016	Investigation report on possible corruption and fraud by a staff member in DGACM
	20 September 2016	Investigation report on possible fraud by a staff member in DGACM
	19 December 2016	Investigation report on engaging in an outside activity without the Secretary-General's authorization by a staff member in DGACM
	5 April 2017	Investigation report on unauthorized outside activities by a staff member in DGACM
DSS	27 September 2016	Investigation report on violation of local laws by a staff member in DSS

Entity	*Issue date*	*Report subject*
	26 May 2017	Investigation report on abuse of sick leave and possible submission of fraudulent medical certificates by a staff member in DSS
ECA	25 July 2016	Investigation report on a complaint of retaliation by a staff member at ECA
	12 August 2016	Investigation report on a complaint of retaliation by a staff member at ECA
	12 August 2016	Investigation report on a complaint of retaliation by a staff member at ECA
ECE	18 November 2016	Investigation report on a complaint of retaliation by a staff member at ECE
EOSG	26 August 2016	Investigation report on possible fraud by a staff member in EOSG
ICTR	26 May 2017	Investigation report on misconduct by a former staff member of ICTR
MINUSCA	13 July 2016	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	13 July 2016	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	25 July 2016	Contingent report on excessive use of force resulting in the death of civilians by peacekeepers at MINUSCA
	25 July 2016	Contingent report on sexual exploitation and abuse by a peacekeeper at MINUSCA
	1 December 2016	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	1 December 2016	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	19 December 2016	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	19 December 2016	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	19 December 2016	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	19 December 2016	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	19 December 2016	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	19 December 2016	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA

Entity	*Issue date*	*Report subject*
	28 December 2016	Contingent reports on sexual exploitation and abuse by peacekeepers at MINUSCA
	28 December 2016	Contingent report on possible misconduct by a peacekeeper at MINUSCA
	28 December 2016	Contingent report on sexual exploitation and abuse by a peacekeeper at MINUSCA
	30 December 2016	Contingent report on serious misconduct by peacekeepers at MINUSCA
	30 December 2016	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	30 December 2016	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	30 December 2016	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	30 December 2016	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	30 December 2016	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	30 January 2017	Contingent report on sexual exploitation by peacekeepers at MINUSCA
	23 February 2017	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	28 February 2017	Contingent report on sexual exploitation by a peacekeeper at MINUSCA
	29 March 2017	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	29 March 2017	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	29 March 2017	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	29 March 2017	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	29 March 2017	Contingent report on sexual exploitation and abuse by a peacekeeper at MINUSCA
	29 March 2017	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	5 April 2017	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA

Entity	*Issue date*	*Report subject*
	5 April 2017	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	5 April 2017	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	5 April 2017	Contingent report on possible misconduct by a peacekeeper at MINUSCA
	5 May 2017	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	26 May 2017	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	26 May 2017	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	31 May 2017	Contingent report on sexual exploitation and abuse by a peacekeeper at MINUSCA
	30 June 2017	Investigation report on sexual abuse of an alleged minor by a Police Support Unit officer at MINUSCA
MINUSMA	30 December 2016	Contingent report on serious misconduct by a peacekeeper at MINUSMA
	26 May 2017	Contingent report on possible misconduct by peacekeepers at MINUSMA
MINUSTAH	11 July 2016	Investigation report on non-cooperation by a vendor at MINUSTAH
	3 August 2016	Investigation report on non-cooperation by a United Nations vendor at MINUSTAH
	27 January 2017	Investigation report on a fraudulent medical insurance claim by a staff member at MINUSTAH
	30 January 2017	Investigation report on possible extortion by a staff member at MINUSTAH
	28 February 2017	Investigation report on medical claim fraud by a staff member at MINUSTAH
	31 May 2017	Investigation report on breach of contract and fraud by a vendor at MINUSTAH
MONUSCO	23 September 2016	Contingent report on sexual abuse by peacekeepers at MONUSCO
	28 September 2016	Contingent report on sexual abuse by a peacekeeper at MONUSCO
	28 September 2016	Investigation report on the sexual abuse of a minor by a staff member at MONUSCO

Entity	*Issue date*	*Report subject*
	28 September 2016	Contingent report on sexual exploitation by a peacekeeper at MONUSCO
	21 October 2016	Investigation report on fraud by a staff member at MONUSCO
	21 October 2016	Contingent report on sexual exploitation by a peacekeeper at MONUSCO
	21 October 2016	Investigation report on fraud by a staff member at MONUSCO
	18 November 2016	Contingent report on sexual exploitation by a peacekeeper at MONUSCO
	19 December 2016	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	19 December 2016	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	19 December 2016	Investigation report on fraud by a staff member at MONUSCO
	19 December 2016	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	19 December 2016	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	19 December 2016	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	19 December 2016	Investigation report on sexual exploitation by a UNPOL Officer at MONUSCO
	28 December 2016	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	28 December 2016	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	28 December 2016	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	28 December 2016	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	30 December 2016	Investigation report on the sexual abuse of a minor by a UNV at MONUSCO
	30 December 2016	Contingent report on sexual exploitation and abuse by peacekeepers at MONUSCO
	30 December 2016	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO

Entity	*Issue date*	*Report subject*
	30 December 2016	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	30 January 2017	Contingent report on sexual abuse by a peacekeeper at MONUSCO
	30 January 2017	Investigation report on sexual abuse by a UNV at MONUSCO
	5 April 2017	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	5 April 2017	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	26 May 2017	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	30 June 2017	Contingent report on sexual exploitation by a peacekeeper at MONUSCO
OCHA	13 July 2016	Investigation report on possible negligence during project audits of the Somalia common humanitarian fund
ODA	27 January 2017	Investigation report on possible breach of confidentiality agreement and unauthorized outside activities by a former staff member at ODA
OHCHR	29 September 2016	Investigation report on medical claim fraud by a staff member at OHCHR
UNAMA	4 November 2016	Investigation report on entitlement fraud by a staff member at UNAMA
UNAMID	18 November 2016	Preliminary investigation report on prohibited conduct by a former staff member at UNAMID
	30 January 2017	Investigation report on conflict of interest and procurement fraud by a staff member at UNAMID
	30 June 2017	Investigation report on the use of forged documents by a staff member at UNAMID
UNEP	26 May 2017	Investigation report on unauthorized outside activity and conflict of interest by a staff member at UNEP
UNFCCC	29 March 2017	Investigation report on possible misconduct by a staff member at UNFCCC
UNFICYP	30 June 2017	Contingent report on serious misconduct by a peacekeeper at UNFICYP
UN-Habitat	25 July 2016	Investigation report on fraud by a staff member at UN-Habitat

Entity	*Issue date*	*Report subject*
	29 March 2017	Investigation report on allegations of possible corruption and fraud by a former staff member at UN-Habitat
UNIFIL	19 December 2016	Contingent report on misconduct by peacekeepers at UNIFIL
	30 June 2017	Contingent report on sexual exploitation by a peacekeeper at UNIFIL
UNIOGBIS	26 May 2017	Investigation report on the sexual abuse of two minors by a staff member at UNIOGBIS
UNISFA	30 December 2016	Investigation report on the solicitation of a bribe by an individual contactor at UNISFA
UNJSPF	23 September 2016	Investigation report on retaliation by a staff member at UNJSPF
	29 September 2016	Investigation report on possible retaliation by a staff member at UNJSPF
	19 December 2016	Investigation report on misrepresentation of educational qualifications and misuse of official access to IMIS by a staff member at UNJSPF
UNMAS	26 August 2016	Investigation report on the analysis of a laptop used by an officer seconded to UNMAS
UNMIK	21 October 2016	Investigation report on unauthorized outside activities by a staff member at UNMIK
	19 December 2016	Investigation report on the possession and importation of controlled drugs by a staff member at UNMIK
	30 December 2016	Investigation report on outside activities by a staff member at UNMIK
	31 May 2017	Investigation report on the improper disclosure of confidential information by a United Nations police officer at UNMIK
	31 May 2017	Investigation report on the improper disclosure of confidential information at UNMIK
UNMIL	11 July 2016	Contingent report on the assault of a minor by peacekeepers at UNMIL
	28 September 2016	Investigation report on fuel theft by a staff member at UNMIL
	28 September 2016	Investigation report on the facilitation of the attempted payment of bribes by a staff member at UNMIL
	19 December 2016	Contingent report on fuel theft by peacekeepers at UNMIL

Entity	*Issue date*	*Report subject*
	5 April 2017	Contingent report on possible misconduct by a peacekeeper at UNMIL
	30 June 2017	Contingent report on misconduct by a peacekeeper at UNMIL
UNMISS	25 July 2016	Investigation report on medical insurance fraud by a former staff member at UNMISS
	26 August 2016	Investigation report on medical insurance fraud by a staff member at UNMISS
	29 August 2016	Investigation report on medical insurance fraud by a staff member at UNMISS
	29 August 2016	Investigation report on medical insurance fraud by a staff member at UNMISS
	29 August 2016	Investigation report on medical insurance fraud by a staff member at UNMISS
	21 September 2016	Investigation report on medical insurance fraud by a staff member at UNMISS
	21 September 2016	Investigation report on medical insurance fraud by a staff member at UNMISS
	21 September 2016	Investigation report on medical insurance fraud by a staff member at UNMISS
	28 September 2016	Investigation report on forgery of education and employment certificates by a staff member at UNMISS
	13 April 2017	Investigation report on sexual exploitation and abuse by a staff member at UNMISS
	30 June 2017	Investigation report on leave entitlement fraud by a staff member at UNMISS
	30 June 2017	Investigation report on non-compliance with a mission-issued administrative instruction by a staff member at UNMISS
UNOCI	15 July 2016	Investigation report on possible misconduct by a UNV at UNOCI
	19 July 2016	Contingent report on sexual exploitation by peacekeepers at UNOCI
	26 July 2016	Investigation report on sexual abuse and physical assault by a military observer at UNOCI
	12 August 2016	Contingent report on sexual exploitation by peacekeepers at UNOCI
	29 September 2016	Investigation report on sexual abuse and physical assault by a military observer at UNOCI

Entity	*Issue date*	*Report subject*
	30 January 2017	Contingent report on sexual abuse by a peacekeeper at UNOCI
	29 March 2017	Investigation report on conflict of interest by a staff member at UNOCI
	26 May 2017	Investigation report on the sexual abuse of a minor by a staff member at UNOCI
	26 May 2017	Investigation report on the failure of a staff member at UNOCI
UNOG	28 September 2016	Investigation report on medical claim fraud by a staff member at UNOG
UNON	25 July 2016	Investigation report on destruction of official records and gross negligence by a staff member at UNON
	25 July 2016	Investigation report on gross mismanagement by a staff member at UNON
	21 October 2016	Investigation report on unauthorized outside activity by a staff member at UNON
	30 December 2016	Investigation report on misconduct by an employee of a contractor to UNON
	30 January 2017	Investigation report on misconduct by a former staff member at UNON
	30 June 2017	Investigation report on misconduct by a staff member at UNON
UNSCO	14 June 2017	Investigation report on the smuggling of gold and other contraband by a staff member at UNSCO
UNSOM	30 January 2017	Investigation report on contingent-owned equipment reimbursements at UNSOM
UNTSO	26 May 2017	Investigation report on sexual exploitation and abuse and blackmail by a staff member at UNTSO

D. Closure reports issued by the Investigations Division

Entity	*Issue date*	*Closure report subject*
DFS	20 September 2016	Alleged procurement irregularities by a staff member in DFS
DGACM	30 January 2017	Possible misconduct by a staff member in Office of the President of the General Assembly
DM	21 September 2016	Fraudulent letter issued by an unknown person in the Procurement Division

Entity	*Issue date*	*Closure report subject*
MINURSO	30 November 2016	Possible serious assault of a staff member at MINURSO
MINUSCA	31 May 2017	Reported excessive use of force by a staff member at MINUSCA
MINUSTAH	20 December 2016	Allegations of the waste of resources by a staff member at MINUSTAH
	23 February 2017	Sexual exploitation and abuse at MINUSTAH
MONUSCO	29 September 2016	Child trafficking at MONUSCO
	28 June 2017	Sexual exploitation and abuse at MONUSCO
UNAMA	26 May 2017	Allegations of possible misconduct by a staff member at UNAMA
UNAMI	7 July 2016	Recruitment irregularities by a staff member at UNAMI
	14 November 2016	Possible misconduct by a staff member at UNAMI
	27 January 2017	Allegations of rape and sexual assault by a staff member at UNAMI
	27 January 2017	Improper cancellation of a fuel contract at UNAMI
UNCTAD	23 February 2017	Organizing United Nations career preparation training for young professionals by an individual contracted by UNCTAD
UNISFA	19 September 2016	Allegation of irregular disbursement of funds at UNISFA
	20 December 2016	Alleged procurement irregularities at UNISFA
	27 March 2017	Alleged recruitment irregularities at UNISFA
UNJSPF	20 September 2016	Fraud and mismanagement by a staff member at UNJSPF
	17 October 2016	Mismanagement in UNJSPF
UNMIK	7 July 2016	Possible misconduct by a staff member at UNMIK
UNMIL	7 July 2016	Falsification of credentials and irregular dispensing of medicines by a staff member at UNMIL
UNMISS	20 September 2016	Possible sexual exploitation and abuse by a staff member at UNMISS
	23 February 2017	Bribery at UNMISS
UNON	27 March 2017	Alleged misconduct by a staff member at UNON
UNSMIL	16 August 2016	Sexual exploitation by a staff member at UNSMIL
	19 September 2016	Sexual exploitation by a staff member at UNSMIL

Entity	*Issue date*	*Closure report subject*
	20 September 2016	Misconduct by a staff member at UNSMIL
	20 September 2016	Sexual exploitation by a UNV at UNSMIL
	20 September 2016	Sexual exploitation by a staff member at UNSMIL

E. Reports issued to programme managers by the Inspection and Evaluation Division

Entity	*Issue date*	*Report subject*
DPKO	29 September 2016	Evaluation of the results of national police capacity-building in Haiti, Côte d'Ivoire and the Democratic Republic of the Congo by United Nations police in MINUSTAH, UNOCI and MONUSCO
	6 October 2016	Evaluation of the integration of peacekeeping operations and United Nations country teams in Haiti, Côte d'Ivoire and the Democratic Republic of the Congo
DPKO/DFS	7 April 2017	Evaluation of DPKO/DFS planning during the force generation process and related engagement with the Security Council and troop-contributing countries
United Nations Secretariat	19 June 2017	United Nations Secretariat evaluation scorecards for the biennium 2014-2015